

CERTIFICATE

We, the undersigned officers of
the City of Hugoton, Kansas
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing
this budget was duly approved and adopted as the maximum expenditure and (3) the amount(s)
of 2014 Ad Valorem tax for the various funds for the budget year 2015.

		2015 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
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Statement of Conditional Lease, etc.		4a			
Fund	K.S.A.				
General	79-1946	5,5a	2,365,645	795,645	
Animal Care Benevolence		6	20,300		
			0		
Convention & Tourism		7	46,000		
Golf Course Expansion		7	223,700		
			0		
"Shop with a Cop"/National Night Out		8	6,000		
Special Highway		9	157,350		
Special Parks and Recreation		9	22,660		
Special Street Machinery		10	0		
Streetscape		10	14,500		
Bond & Interest	10-113	11	288,000	19,200	
Electric Utility		12	6,350,000		
Electric Equip. Replacement Reserve		13	0		
Water Utility		14	1,200,000		
Water Equip. Replacement Reserve		15	0		
Water Equip. Replacement Reserve II		15	0		
Sanitation Utility		16	330,000		
Sanitation Equip. Replacement Reserve		16	0		
Sewer Utility		17	795,000		
Sewer System Reserve		17	0		
Sewer System Reserve II		18	0		
Gas Royalty		18	430,000		
Electric Distribution System Upgrade		19	900,000		
Water Improvement Reserve		19	1,270,500		
TOTALS			14,419,655	814,845	
Publication		20			
Final Assessed Valuation					

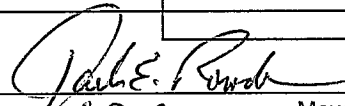
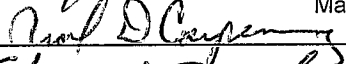

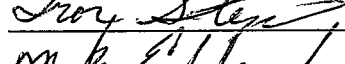

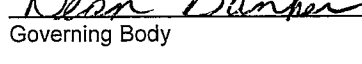
List any resolution or ordinance setting a fund levy limit:

State Use Only
Received _____
Reviewed by _____
Follow-up: Yes _____ No _____

Assisted by:
Not assisted

Attest: _____, 2014

County Clerk


 Mayor





 Governing Body

Computation to Determine Limit for

2015

Amount of
Levy

1. Total Tax Levy Amount in 2014 Budget	+	\$	785,700
2. Debt Service Levy in 2014 Budget	-	\$	35,700
3. Tax Levy Excluding Debt Service		\$	750,000

2014 Valuation Information for Valuation Adjustments

4. New Improvements for 2014	+		382,409
5. Increase in Personal Property for 2014			
5a. Personal Property 2014	+	380,797	
5b. Personal Property 2013	-	598,161	
5c. Increase in Personal Property (5a minus 5b)	+		0
If 5c is negative, enter a zero			
6. Valuation of annexed territory for 2014			
6a. Real Estate	+	378,939	
6b. State Assessed	+	0	
6c. New Improvements	-	309,613	
6d. Total Adjustment	+		69,326
7. Valuation of Property that has Changed in Use during 2014			0
8. Total Valuation Adjustment (Sum of 4, 5c, 6d, and 7)			451,735
9. Total Estimated Valuation July 1, 2014		18,655,404	
10. Total Valuation less Valuation Adjustment (9 minus 8)			18,203,669
11. Factor for Increase (8 divided by 10)			0.024816
12. Amount of Increase (11 times 3)	+		18,612
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$	768,612
14. Debt Service Levy in the 2015 Budget		\$	19,200
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		\$	787,812
16. Consumer Price Index for all urban consumers for calendar year 2013			1.50%
17. Consumer Price Index adjustment (3 times 16)			11,250
18. Maximum levy for budget year 2015, including debt service, not requiring "notice of vote publication." (15 plus 17)		\$	799,062

Allocation of Motor (MVT), Recreational (RVT) and 16/20M Vehicle Taxes

2014 Budget Fund	Tax Levy Amt. In	County Treasurer's Estimate for year 2015		
Names	2014 Budget	MVT	RVT	16/20 M Veh Tax
General Op.	750,000	154,747	3,030	9,595
Bond & Interest	35,700	7,367	144	0
TOTAL	785,700	162,114	3,174	9,595

0.206331

MVT Factor

0.004040

RVT Factor

0.012212

16/20M Factor

Note: Do not allocate to new, discontinued, or any funds that did not have a tax levy in 2014

Schedule of Transfers

Expenditure	Receipt	Actual	Current	Proposed	Transfers
Fund Transferred	Fund Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2013	2014	2015	Statute
Electric	Electric Eq. Rep. Res	0	0	259,060	KSA 12-1, 117
Water	Water Eq. Rep. Res.	0	250,000	377,625	KSA 12-1, 117
Water	Water Eq Rep Res II	0	0	0	KSA 12-1, 117
Sanitation	San. Eq. Rep. Res.	49,200	49,200	89,970	KSA 12-1, 117
Sewer	Sewer Sys. Rep. Res	0	357,000	355,885	KSA 12-1, 117
General Op.	Sp. Street Machinery	67,294	62,475	58,310	KSA 12-1, 117
General Op.	Golf Course Exp.	0	18,695	18,695	KSA 12-1, 117
Water Imp. Reserve	Bond & Interest	97,712	96,876	99,105	KSA 12-825d
	TOTALS	214,206	834,246	1,258,650	
	Adjustments*		0	0	
	Adjusted TOTALS				
*Note: Adjustments are required only if the transfer is being made in the 2014 and/or 2015 from a non-budgeted fund.					

Type of Debt	Issue Date	Interest Rate %	Amount Issued	Amount Outstanding 1/1/14	Date Due		Amount Due 2014		Amount Due 2015	
					Interest	Principal	Interest	Principal	Interest	Principal
GENERAL OBLIGATION										
Water	9/1/08	3.2-4.0	425,000	235,000	3/1, 9/1	9/1	8,390	45,000	6,950	45,000
Streets, Sewer, Water	5/1/11	0.95-2.95	1,265,000	1,060,000	3/1, 9/1	9/1	24,853	115,000	23,070	120,000
*Sewer, Streets, Water	10/1/14	2.5	810,000	0	3/1, 9/1	9/1	0	0	20,250	70,000
TEMPORARY NOTES										
2013 Sewer, Streets, Wtr	1/30/2013	0.79592	782,000	782,000	1/15	1/15	5,995	782,000	0	0
2013 Sewer	10/24/13	1.0	2,000,000	2,000,000	11/1	11/1	20,389	2,000,000	0	0
2014 Sewer, Streets, Wtr	1/6/14	0.75	770,000	0	1/6	1/6	0	0	5,775	770,000
STATE REVOLVING FUND										
Sewer	7/31/06	2.68	1,500,000	1,062,963	3/1, 9/1	3/1, 9/1	28,026	69,351	26,155	71,222
*PROJECTED										
TOTAL			7,552,000	5,139,963			87,653	3,011,351	82,200	1,076,222

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On 01/01/14		Payments Due 2014	Payments Due 2015
City Hall	1/26/04	120 mos.	3.50	182,500	10,775		10,964	0
Fairway Mower	5/13/11	36 mos.	3.45	24,000	8,273		8,558	0
Golf Cart Shed	6/21/11	120 mos.	4.25	53,000	36,924		6,561	6,561
Total				259,500	55,972		26,083	6,561

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GENERAL FUND	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance, January 1	234,590	353,902	340,338
Taxes and Shared Revenues:			
Ad Valorem Tax	716,134	741,335	
Delinquent Tax	10,167	10,430	3,576
Motor Vehicle Tax	130,249	159,405	154,747
Recreational Vehicle Tax	2,494	2,195	3,030
16/20 Vehicle Tax	8,219	9,150	9,595
Local Alcoholic Liquor	7,595	8,500	7,284
Local Ad Valorem Tax Reduction	0	0	0
County and City Revenue Sharing	0	0	0
In Lieu of Taxes (I.R.B.)	0	0	0
Local Sales Tax	807,853	750,000	700,000
Franchise Taxes	77,768	78,000	75,000
Compensating Use Tax	162,647	130,000	100,000
SUB TOTAL	1,923,126	1,889,015	1,053,232
Licenses and Permits			
Licenses-Electrical, Plumbing, Mechanical, Building & Peddler	5,750	4,850	4,850
Occupation Licenses	1,025	875	875
Permits	2,157	1,750	1,750
Dogs-Licenses and Pound Fees	1,496	1,380	1,400
SUB TOTAL	10,428	8,855	8,875
Charges for Services	2,808	2,900	3,400
Golf Course Income	122,844	114,700	114,000
Fines, Forfeitures and Penalties	43,659	20,000	22,000
Reimbursed Expense	0	17,000	
Use of Money and Property			
Royalties	0	0	0
Interest on Idle Funds	1,343	1,500	1,500
Rentals and Leases	7,782	8,015	8,255
Sales of Merchandise	4,195	2,000	3,000
Miscellaneous:			
Other	35,227	15,350	15,400
Cancellation of Prior Year Encumbrances	0		
TOTAL Receipts	2,151,412	2,079,335	1,229,662
Resources Available	2,386,002	2,433,237	1,570,000

GENERAL FUND (Contd.)	Prior Year Actual 2013	Current Year 2014	Proposed Budget Year 2015
Resources Available	\$ 2,386,002	\$ 2,433,237	\$ 1,570,000
Expenditures:			
General Government			
Administration			
Personal Services	204,585	212,055	232,750
Contractual Services	76,529	100,945	98,090
Commodities	7,427	9,000	9,500
Capital Outlay	0	0	28,660
Transfer-Streetscape Improvement	0	0	0
Election Expense			
Contractual Services	0	0	1,000
Municipal Court			
Personal Services	18,976	20,540	21,895
Contractual Services	39,117	32,700	34,300
Commodities	410	750	800
Capital Outlay	0	0	3,005
SUB TOTAL	347,044	375,990	430,000
Public Safety-Police			
Personal Services	494,265	488,310	578,330
Contractual Services	111,946	104,670	109,805
Commodities	45,202	43,500	43,500
Capital Outlay	35,998	31,600	33,365
Debt Service	0	0	0
SUB TOTAL	687,411	668,080	765,000
Public Works-Street			
Personal Services	258,088	280,980	306,765
Contractual Services	82,852	121,785	137,420
Commodities	140,563	117,700	145,500
Capital Outlay	3,460	12,228	37,005
Transfer-Special Street Machinery	67,294	62,475	58,310
SUB TOTAL	552,257	595,168	685,000
Culture-Recreation			
Parks			
Personal Services	81,659	83,025	87,115
Contractual Services	18,590	19,145	21,030
Commodities	18,898	22,500	18,000
Capital Outlay	0	0	19,500
Golf Course			
Personal Services	177,117	191,230	200,360
Contractual Services	41,672	40,685	46,915
Commodities	50,126	41,300	43,000
Capital Outlay	22,207	1,961	4,465
Transfer-Golf Course Expansion	0	18,695	18,695
Debt Service	15,119	15,120	6,565
SUB TOTAL	425,388	433,661	465,645
Economic Development	20,000	20,000	20,000
TOTAL Expenditures	2,032,100	2,092,899	2,365,645
Unencumbered Cash Balance, December 31	353,902	340,338	
Non-Appropriated Balance			0
TOTAL Expenditures and Non-Appropriated Balance			2,365,645
Tax Required			795,645
Delinquency Computation			
Amount of 2014 Ad Valorem Tax			795,645

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Animal Care Benevolence Fund	Actual 2013	Estimate 2014	Year 2015
Unencumbered Cash Balance January 1	5,941	9,184	15,270
Receipts:			
Donations	4,123	8,125	5,000
Interest on Idle Funds	17	26	30
Transfers From: (Specify Fund)			
Cancelled Encumbrances	0		
Total Receipts	4,140	8,151	5,030
Resources Available	10,081	17,335	20,300
Expenditures:			
Personal Services	0	0	0
Contractual Services	878	2,000	20,000
Commodities	19	65	300
Capital Outlay	0	0	0
Transfer To: (Specify Fund)			
Total Expenditures	897	2,065	20,300
Unencumbered Cash Balance December 31	9,184	15,270	

Adopted Budget	Prior Year	Current Year	Proposed Budget
Not used	Actual 2013	Estimate 2014	Year 2015
Unencumbered Cash Balance January 1		0	0
Receipts:			
Interest on Idle Funds			
Transfers From: (Specify Fund)			
Cancelled Encumbrances			
Total Receipts	0	0	0
Resources Available	0	0	0
Expenditures			
Personal Services			
Contractual Services			
Commodities			
Capital Outlay			
Transfer To: (Specify Fund)			
Total Expenditures	0	0	0
Unencumbered Cash Balance December 31	0	0	

Adopted Budget Convention & Tourism Fund	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1	20,857	28,876	32,375
Receipts:			
Transient Guest Tax	13,519	14,524	13,545
Interest on Idle Funds	65	75	80
Miscellaneous	288	0	0
Transfers From: (Specify Fund)			
Cancelled Encumbrances	0		
Total Receipts	13,872	14,599	13,625
Resources Available	34,729	43,475	46,000
Expenditures			
Personal Services	0	0	0
Contractual Services	4,883	10,000	44,500
Commodities	970	1,100	1,500
Capital Outlay	0	0	0
Transfer To: (Specify Fund)			
Total Expenditures	5,853	11,100	46,000
Unencumbered Cash Balance December 31	28,876	32,375	

Adopted Budget Golf Course Expansion Fund	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash balance January 1	240,962	185,427	204,525
Receipts:			
Donation	0	0	0
Interest on Idle Funds	550	403	480
Transfers From: (Specify Fund)			
General Fund	0	18,695	18,695
Cancelled Encumbrances	0		
Total Receipts	550	19,098	19,175
Resources Available	241,512	204,525	223,700
Expenditures:			
Personal Services	0	0	0
Contractual Services	0	0	13,700
Commodities	0	0	0
Capital Outlay	56,085	0	210,000
Transfer To: (Specify Fund)			
Total Expenditures	56,085	0	223,700
Unencumbered Cash Balance December 31	185,427	204,525	

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Not used	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1		0	0
Receipts:			
Interest on Idle Funds			
Transfers From: (Specify Fund)			
Cancelled Encumbrances			
Total Receipts	0	0	0
Resources Available	0	0	0
Expenditures			
Personal Services			
Contractual Services			
Commodities			
Capital Outlay			
Transfer To: (Specify Fund)			
Total Expenditures	0	0	0
Unencumbered Cash Balance December 31	0	0	

Adopted Budget "Shop with a Cop"/National Night Out	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash balance January 1	742	1,134	1,235
Receipts:			
Donations	3,489	4,100	4,765
Interest on Idle Funds	0	1	0
Transfers From: (Specify Fund)			
Cancelled Encumbrances	0		
Total Receipts	3,489	4,101	4,765
Resources Available	4,231	5,235	6,000
Expenditures:			
Personal Services	0	0	0
Contractual Services	579	1,000	1,000
Commodities	2,518	3,000	5,000
Capital Outlay	0	0	0
Transfer To: (Specify Fund)			
Total Expenditures	3,097	4,000	6,000
Unencumbered Cash Balance December 31	1,134	1,235	

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1	29,499	50,401	56,195
Receipts:			
Gasoline tax	97,765	100,170	100,990
Interest on Idle Funds	112	148	165
Transfers From: (Specify Fund)			
Cancelled Encumbrances	0		
Total Receipts	97,877	100,318	101,155
Resources Available	127,376	150,719	157,350
Expenditures			
Personal Services	1,141	1,200	1,250
Contractual Services	0	93,324	156,100
Commodities	75,834	0	0
Capital Outlay	0	0	0
Transfer To: (Specify Fund)			
Total Expenditures	76,975	94,524	157,350
Unencumbered Cash Balance December 31	50,401	56,195	

Adopted Budget Special Parks & Recreation Fund	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash balance January 1	12,485	8,130	15,350
Receipts:			
Local alcoholic liquor tax	7,595	8,500	7,284
Interest on Idle Funds	16	20	26
Transfers From: (Specify Fund) General			
Cancelled Encumbrances	0		
Total Receipts	7,611	8,520	7,310
Resources Available	20,096	16,650	22,660
Expenditures:			
Personal Services	1,042	1,300	2,500
Contractual Services	0	0	1,000
Commodities	0	0	0
Capital Outlay	10,924	0	19,160
Transfer To: (Specify Fund)			
Total Expenditures	11,966	1,300	22,660
Unencumbered Cash Balance December 31	8,130	15,350	

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Street Machinery Fund	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash balance January 1	394,019	283,980	
Receipts:			
Interest on Idle Funds	840		
Transfers From: (Specify Fund) General	67,294		
Cancelled Encumbrances	0		
Total Receipts	68,134		
Resources Available	462,153		
Expenditures			
Personal Services	0		
Contractual Services	0		
Commodities	0		
Capital Outlay	178,173		
Transfer To: (Specify Fund)			
Total Expenditures	178,173		
Unencumbered Cash Balance December 31	283,980		

Adopted Budget Streetscape	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash balance January 1	15,610	15,084	14,465
Receipts:			
Interest on Idle Funds	39	36	35
Miscellaneous			
Transfers From: (Specify Fund) General Fund			
Cancelled Encumbrances	0		
Total Receipts	39	36	35
Resources Available	15,649	15,120	14,500
Expenditures			
Personal Services	0	0	0
Contractual Services	0	0	1,000
Commodities	565	655	13,500
Capital Outlay	0	0	0
Transfer To: (Specify Fund)			
Total Expenditures	565	655	14,500
Unencumbered Cash Balance December 31	15,084	14,465	

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Bond & Interest Fund	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1	47,437	19,610	28,100
Receipts:			
Ad Valorem Tax	5,242	33,864	
Delinquent Tax	206	20	0
Motor Vehicle Tax	201	0	7,367
Recreational Vehicle Tax	2	0	144
16/20 M Vehicle Tax	80	0	0
Special Assessments	0	0	64,800
Transfer from Principal & Interest Account	245,225	71,193	70,163
Transfer From Water Improvement Reserve	97,712	96,876	99,105
Cancelled Encumbrances	0		
Interest on Idle Funds	125	60	35
Total Receipts	348,793	202,013	241,614
Resources Available	396,230	221,623	269,714
Expenditures:			
Principal	335,000	160,000	235,000
Interest	41,620	33,243	50,270
Commission	0	280	2,730
Total Expenditures	376,620	193,523	288,000
Unencumbered Cash Balance December 31	19,610	28,100	
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			288,000
Tax Required			18,286
Delinquency Computation			914
Amount of 2014 Ad Valorem Tax			19,200

Adopted Budget Not Used	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1			
Receipts:			
Ad Valorem Tax			
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Cancelled Encumbrances			
Interest on Idle Funds			
Total Receipts			
Resources Available			
Expenditures:			
Total Expenditures			
Unencumbered Cash Balance December 31			
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			
Tax Required			
Delinquency Computation			
Amount of 2012 Ad Valorem Tax			

FUND PAGE FOR FUND WITH NO TAX LEVY

Adopted Budget Electric Utility Fund	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1	1,528,773	1,513,264	1,327,648
Receipts:			
Sales to Consumers	4,492,462	4,800,000	4,801,852
Penalties	42,566	45,000	43,000
Reimbursed Expenses	52,630	20,000	
Interest on Idle Funds	4,623	4,450	4,500
Merchandise	5,925	1,500	2,500
Inspections	276	200	300
Rentals	0	150	250
Miscellaneous	9,182	20,700	19,950
Gas Sales	133,817	153,350	150,000
Cancelled Encumbrances	0		
Total Receipts	4,741,481	5,045,350	5,022,352
Resources Available	6,270,254	6,558,614	6,350,000
Expenditures:			
Production & Purchased Power Expenses			
Personal Services	310,127	338,790	372,680
Contractual Services	3,297,056	3,836,285	4,313,230
Commodities	68,845	72,550	100,250
Capital Outlay	47,825	86,235	50,000
Transmission & Distribution Expenses			
Personal Services	229,623	276,815	309,780
Contractual Services	16,793	20,100	32,500
Commodities	175,466	120,100	371,000
Capital Outlay	6,306	31,136	50,000
Administrative & General Expenses			
Personal Services	139,940	134,900	149,025
Contractual Services	279,443	304,355	319,475
Commodities	8,382	8,800	13,000
Capital Outlay	2,429	900	10,000
Transfer To: (Special Fund)			
Principal & Interest Acct.	174,755		0
Lease Purchase Prin. & Int. Acct.	0	0	0
Equipment Replacement Reserve	0	0	259,060
Total Expenditures	4,756,990	5,230,966	6,350,000
Unencumbered Cash Balance December 31	1,513,264	1,327,648	

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Electric Equipment Replacement Reserve	Actual 2013	Estimate 2014	Year 2015
Unencumbered Cash Balance January 1	502,495	503,767	
Receipts:			
Interest on Idle Funds	1,272		
Transfers From: (Specify Fund)			
Electric Utility			
Cancelled Encumbrances	0		
Total Receipts	1,272		
Resources Available	503,767		
Expenditures			
Personal Services	0		
Contractual Services	0		
Commodities	0		
Capital Outlay	0		
Transfer To: (Specify Fund)			
Total Expenditures	0		
Unencumbered Cash Balance December 31	503,767		

Adopted Budget	Prior Year	Current Year	Proposed Budget
Not Used	Actual 2013	Estimate 2014	Year 2015
Unencumbered Cash balance January 1			
Receipts:			
Interest on Idle Funds			
Transfers From: (Specify Fund)			
Cancelled Encumbrances			
Total Receipts			
Resources Available			
Expenditures:			
Personal Services			
Contractual Services			
Commodities			
Capital Outlay			
Transfer To: (Specify Fund)			
Total Expenditures			
Unencumbered Cash Balance December 31			

FUND PAGE FOR FUND WITH NO TAX LEVY

Adopted Budget Water Utility Fund	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1	480,202	597,280	440,330
Receipts:			
Sales to Consumers	728,537	735,000	731,570
Water Dock	2,422	1,000	2,000
Tank Water	9,755	12,000	11,000
Miscellaneous	10,058	950	1,100
Merchandise	671	650	1,000
Inspections	729	725	700
Reimbursed Expenses	0	10,000	
Interest on Idle Funds	1,364	1,500	1,800
Rentals	418	250	500
Water Services	5,853	10,000	10,000
Cancelled Encumbrances	0		
Total Receipts	759,807	772,075	759,670
Resources Available	1,240,009	1,369,355	1,200,000
Expenditures			
Production Expenses			
Personal Services	67	500	525
Contractual Services	131,748	139,950	157,950
Commodities	9,195	9,500	15,000
Capital Outlay	18,127	20,000	20,000
Distribution Expenses			
Personal Services	111,324	132,620	145,470
Contractual Services	35,595	24,200	34,500
Commodities	52,402	60,000	100,000
Capital Outlay	5,899	20,000	50,000
Administrative & General Expenses			
Personal Services	166,672	141,600	156,460
Contractual Services	40,533	60,125	71,700
Commodities	6,705	7,500	9,200
Capital Outlay	0	10,000	10,000
Water Protection Fee	14,752		
Transfer To: (Specify Fund)			
Principal & Interest Acct.	49,710	53,030	51,570
Lease Purchase Principal & Interest Acct.	0	0	0
Water Equipment Replacement Reserve	0	250,000	377,625
Water Equipment Replacement Reserve II	0	0	0
Total Expenditures	642,729	929,025	1,200,000
Unencumbered Cash Balance December 31	597,280	440,330	

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Equipment Replacement Reserve	Actual 2013	Estimate 2014	Year 2015
Unencumbered Cash Balance January 1	142,586	142,946	
Receipts:			
Interest on Idle Funds	360		
Miscellaneous			
Transfers From: (Specify Fund)			
Water Utility			
Cancelled Encumbrances			
Total Receipts	360		
Resources Available	142,946		
Expenditures			
Personal Services	0		
Contractual Services	0		
Commodities	0		
Capital Outlay	0		
Transfer To: (Specify Fund)			
Total Expenditures	0		
Unencumbered Cash Balance December 31	142,946		

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Equipment Replacement Reserve II	Actual 2013	Estimate 2014	Year 2015
Unencumbered Cash balance January 1	130,174	130,502	
Receipts:			
Interest on Idle Funds	328		
Transfers From: (Specify Fund)			
Water Utility			
Cancelled Encumbrances	0		
Total Receipts	328		
Resources Available	130,502		
Expenditures:			
Personal Services			
Contractual Services			
Commodities			
Capital Outlay			
Transfer To: (Specify Fund)			
Total Expenditures	0		
Unencumbered Cash Balance December 31	130,502		

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sanitation Utility	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1	61,006	60,294	73,199
Receipts:			
Charges to Customers	254,250	262,245	255,101
Interest on Idle Funds	155	175	200
Reimbursed Expenses		400	
Miscellaneous	418	4,100	1,500
Transfer From: (Specify Fund)			
Cancelled Encumbrances	0		
Total Receipts	254,823	266,920	256,801
Resources Available	315,829	327,214	330,000
Expenditures			
Collection & Disposal Expenses			
Personal Services	83,434	83,745	89,415
Contractual Services	12,018	11,605	15,865
Commodities	63,734	66,200	86,500
Capital Outlay	0	0	0
Administrative & General Expenses			
Personal Services	43,964	39,865	44,300
Contractual Services	2,203	2,900	3,200
Commodities	324	500	750
Capital Outlay	658	0	0
Transfer To: (Specify Fund)			
Sanitation Equip. Replacement Reserve	49,200	49,200	89,970
Total Expenditures	255,535	254,015	330,000
Unencumbered Cash Balance December 31	60,294	73,199	

Adopted Budget Sanitation Equip. Replacement Reserve	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash balance January 1	245,781	124,952	
Receipts:			
Interest on Idle Funds	366		
Transfers From: (Specify Fund)			
Sanitation Utility	49,200		
Cancelled Encumbrances			
Total Receipts	49,566		
Resources Available	295,347		
Expenditures:			
Personal Services	0		
Contractual Services	0		
Commodities	0		
Capital Outlay	170,395		
Transfer To: (Specify Fund)			
Total Expenditures	170,395		
Unencumbered Cash Balance December 31	124,952		

Adopted Budget Sewer Utility	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1	161,039	198,149	135,139
Receipts:			
Charges to Customers	468,103	656,100	652,761
Interest on Idle Funds	459	500	500
Reimbursed Expenses	228,978	2,500	
Miscellaneous	2,834	6,820	6,600
Transfer From: (Specify Fund)			
Cancelled Encumbrances	0		
Total Receipts	700,374	665,920	659,861
Resources Available	861,413	864,069	795,000
Expenditures			
Collection & Disposal Expenses			
Personal Services	54,250	67,050	74,320
Contractual Services	28,610	43,320	45,800
Commodities	29,644	27,000	33,000
Capital Outlay	229,899	50,000	50,000
Administrative & General Expenses			
Personal Services	57,202	55,900	63,485
Contractual Services	115,107	12,880	55,330
Commodities	324	500	1,500
Capital Outlay	0	0	0
Debt Service	127,468	97,376	97,376
Transfer To: (Specify Fund)			
Principal & Interest Acct.	20,760	17,904	18,304
Lease Purchase Prin. & Int. Acct.	0	0	0
Sewer System Reserve	0	357,000	355,885
Total Expenditures	663,264	728,930	795,000
Unencumbered Cash Balance December 31	198,149	135,139	

Adopted Budget Sewer System Reserve	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash balance January 1	81,246	0	
Receipts:			
Interest on Idle Funds	68		
Transfers From: (Specify Fund)			
Sewer Utility	0		
Cancelled Encumbrances	0		
Total Receipts	68		
Resources Available	81,314		
Expenditures:			
Personal Services	0		
Contractual Services	0		
Commodities	0		
Capital Outlay	81,314		
Debt Service			
Transfer To: (Specify Fund)			
Total Expenditures	81,314		
Unencumbered Cash Balance December 31	0		

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer System Reserve II	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1	4,944	0	
Receipts:			
Interest on Idle Funds	4		
Transfers From: (Specify Fund) Sewer Utility			
Cancelled Encumbrances	0		
Total Receipts	4		
Resources Available	4,948		
Expenditures			
Personal Services	0		
Contractual Services	0		
Commodities	0		
Capital Outlay	4,948		
Transfer To: (Specify Fund)			
Total Expenditures	4,948		
Unencumbered Cash Balance December 31	0		

Adopted Budget Gas Royalty	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash balance January 1	268,120	404,395	417,050
Receipts:			
Gas Royalties	136,988	23,145	11,950
Interest on Idle Funds	970	1,010	1,000
Miscellaneous			
Transfers From: (Specify Fund)			
Cancelled Encumbrances	0		
Total Receipts	137,958	24,155	12,950
Resources Available	406,078	428,550	430,000
Expenditures:			
Personal Services	0	0	0
Contractual Services	1,683	10,500	25,000
Commodities	0	1,000	5,000
Capital Outlay	0	0	400,000
Transfer To: (Specify Fund)			
Total Expenditures	1,683	11,500	430,000
Unencumbered Cash Balance December 31	404,395	417,050	

Adopted Budget Electric Distribution Upgrade	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1	715,586	775,546	728,410
Receipts:			
Gas Sales	186,249	218,856	170,000
Interest on Idle Funds	1,812	1,848	1,590
Transfers From: (Specify Fund)			
Cancelled Encumbrances	0		
Total Receipts	188,061	220,704	171,590
Resources Available	903,647	996,250	900,000
Expenditures			
Personal Services	0	0	0
Contractual Services	35,439	0	0
Commodities	0	0	150,000
Capital Outlay	92,662	267,840	750,000
Transfer To: (Specify Fund)			
Total Expenditures	128,101	267,840	900,000
Unencumbered Cash Balance December 31	775,546	728,410	

Adopted Budget Water Improvement Reserve	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash balance January 1	800,689	927,898	1,050,897
Receipts:			
Sales to Consumers	222,394	217,267	217,103
Interest on Idle Funds	2,212	2,333	2,360
Miscellaneous	435	425	140
Transfers From: (Specify Fund)			
Cancelled Encumbrances	0		
Total Receipts	225,041	220,025	219,603
Resources Available	1,025,730	1,147,923	1,270,500
Expenditures:			
Personal Services	0	0	0
Contractual Services	120	150	150
Commodities	0	0	0
Capital Outlay	0	0	1,171,245
Transfer To: (Specify Fund)			
Bond & Interest	97,712	96,876	99,105
Total Expenditures	97,832	97,026	1,270,500
Unencumbered Cash Balance December 31	927,898	1,050,897	

PUBLIC NOTICE

(First published in the Hugoton Hermes, Thursday, July 17, 2014)

NOTICE OF BUDGET HEARING

The Governing Body of the City of Hugoton, Kansas will meet on the 11th day of August, 2014 at 5:30 P.M. at 631 South Main Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the city clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem tax establish the maximum limits of the 2015 budget. "Estimated Tax Rate" is subject to change depending on final assessed valuation.

FUND	2013		2014		Proposed Budget 2015		
	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Estimate of Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Est Tax Rate *
General	2,032,100	39.61	2,092,899	41.01	2,365,645	795,645	42.65
Animal Care Benevolence	897		2,065		20,300		
	0		0		0		
Convention & Tourism	5,853		11,100		46,000		
Golf Course Expansion	56,085		0		223,700		
Park Request	0		0		0		
Shop w/ Cop/Nat Night Out	3,097		4,000		6,000		
Special Highway	76,975		94,524		157,350		
Special Parks & Recreation	11,966		1,300		22,680		
Special Street Machinery	178,173						
Streetscape	565		655		14,500		
Bond & Interest	376,620	0.00	193,523	1.95	288,000	19,200	1.03
Electric Utility	4,756,990		5,230,966		6,350,000		
Electric Equip Rep Reserve	0						
Water Utility	842,729		929,025		1,200,000		
Water Equip Rep Reserve	0						
Water Equip Rep Reserve II	0						
Sanitation Utility	255,535		254,015		330,000		
Sanitation Eq Rep Reserve	170,395						
Sewer Utility	663,264		728,930		795,000		
Sewer System Reserve	81,314						
Sewer System Reserve II	4,948						
Gas Royalty	1,683		11,500		430,000		
Elec Dist System Upgrade	128,101		267,840		900,000		
Water Improvement Reserve	97,832		97,026		1,270,500		
Totals	9,545,122	39.61	9,919,368	42.66	14,419,655	504,200	43.68
Less: Transfers	214,206		115,571		117,800		
Net Expenditures	9,330,916		9,803,797		14,301,855		
Total Tax Levied	730,000		785,700		814,845		
Assessed Valuation	18,429,533		18,286,319		18,655,404		

Outstanding Indebtedness, January 1

	2012	2013	2014
G.O. Bonds	1,930,000	1,630,000	1,295,000
Temporary Notes	0	0	2,782,000
State Revolving Fund	1,196,247	1,130,492	1,062,963
Lease Purchase Principal	233,928	140,277	55,972
Total	3,360,175	2,900,769	5,195,935

*Tax Rates are expressed in mills.

/s/ Thomas G. Hicks
Thomas G. Hicks, City Clerk

Page No. 20

STATE OF KANSAS, STEVENS COUNTY, ss
Faith Publishing LLC, being first duly sworn, deposes and says: That they are Publisher of the Hugoton Hermes, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Stevens County, Kansas, with a general paid circulation on a weekly basis in Stevens County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Hugoton in Said County as second class matter.

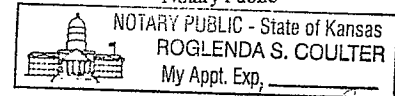
That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the day of

July 17, 2014, with subsequent publications being made on the following dates:

_____, 20_____, 20_____
_____, 20_____, 20_____

Kay McDaniel
Subscribed and sworn to before me this
day of July 17, 2014

ROGLINDA S. COULTER
Notary Public



My Commission expires: 4-10-18

Printer's fee.....\$ 135.00
Additional Copies.....\$ _____

Total.....\$ 135.00

Approved this _____ day of _____

CERTIFICATE

To the Clerk of Stevens County, State of Kansas
We, the undersigned officers of
Cemetery District #1, Stevens County, Kansas

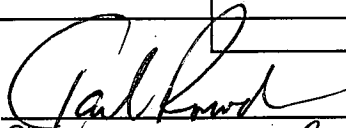
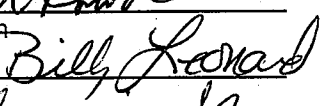
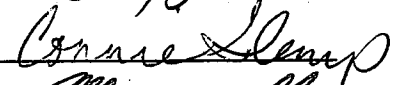
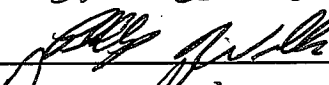

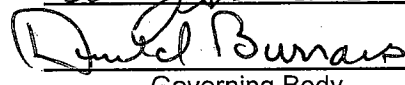
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure and (3) the amount(s) of 2014 ad Valorem tax for the various funds for budget year 2015.

Table of Contents:		Page No.	2015 Adopted Budget		County Clerk's Use Only
			Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	
Fund:	K.S.A.				
Computation to Determine Limit for	2015	2			
General	15-1015	5	430,850	180,109	
TOTAL					
Worksheet		3	430,850	180,109	
Publication		6			
Final Assessed Valuation					

State Use Only	Assisted by:
Received _____	Not assisted _____
Reviewed by _____	_____
Follow-up: Yes No	_____
	(If not assisted, so state)
Attest: _____,	2014

County Clerk

List any resolution setting a fund levy limit:


 Chairman





 Governing Body

Computation to Determine Limit for 2015

		Amount of Levy
1. Total Tax Levy amount in 2014 Budget	+	\$ 180,157
2. Debt Service Levy in 2014 Budget	-	\$ -
3. Tax Levy Excluding Debt Service		<u>\$ 180,157</u>

2014 Valuation information for Valuation Adjustments:

4. New improvements for 2014	+	<u>399,111</u>	
5. Increase in Personal Property for 2014			
5a. Personal Property 2014	+	<u>2,134,879</u>	
5b. Personal Property 2013	-	<u>2,595,314</u>	
5c. Increase in Personal Property (5a minus 5b)	+	<u>0</u>	
If 5c is negative, enter a zero			
6. Valuation of Property that has Changed in Use during 2014		<u>0</u>	
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)		<u>399,111</u>	
8. Total Est Valuation July 1, 2014		<u>158,742,997</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)		<u>158,343,886</u>	
10. Factor for Increase (7 divided by 9)		<u>0.002521</u>	
11. Amount of Increase (10 times 3)	+	<u>\$ 454</u>	
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		<u>\$ 180,611</u>	
13. Debt Service Levy in the 2015 Budget		<u>0</u>	
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>\$ 180,611</u>	
15. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.50%</u>	
16. Consumer Price Index adjustment (3 times 15)		<u>2,709</u>	
17. Maximum levy for budget year 2015, including debt service, not requiring "notice of vote publication." (14 plus 16)		<u>\$ 183,320</u>	

WORKSHEET

Submit if District is in more than one County

County	Total Estimated Valuation July 1, 2014	Largest Fund of 2012 Tax Levy (2013 Budget)		County Treasurer's Estimate for 2015		
		Amount Collected	Amount Levied	MVT	RVT	16/20M Tax
Home						
TOTAL						

a b b c c c

a The total assessed valuation is used to compute July 1 mill rates on Budget Summary Page.

b. To compute the delinquency rate by dividing total uncollected by total levied and rounding to two places
The computed delinquency rate could be used for all fund's Delinquency Computation rate, if desired

c The totals are to be used as the total County Treasurer vehicle estimates in determining the factor for
each vehicle tax if there is only one fund with a tax levy, use the total in that fund

2014 Budget Fund Names	Tax Levy Amt. in 2014 Budet	allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	180,157	6,097	164	1,470
TOTAL	180,157	6,097	164	1,470

County Treasurer MVT Estimates 6,097

County Treasurer RVT Estimates 164

County Treasurer 16/20M Tax Estimates 1,470

MVT Factor 0.033843

RVT Factor 0.000910

16/20M Vehicle Tax Factor 0.008160

Type of Debt	Issue Date	Interest Rate %	Amount Issued	Amount Outstanding 1/1/2014	Date Due		Amount Due 2014	Amount Due 2015
					Interest	Principal	Interest	Principal
NONE								
Total								

Item Purchased	Contract Date	Contract Term (Months)	Interest Rate %	Total Amount Financed (Beginning Prin.)	Principal Balance on 1/20/2014	Payments Due 2014	Payments Due 2015
NONE							
Total							

Page No. 4

FUND PAGE - GENERAL

Adopted Budget

General Fund	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1	154,989	218,224	243,767
Receipts:			
Ad Valorem Tax	213,676	177,270	
Delinquent Tax	1,436	1,334	
Motor Vehicle Tax	5,982	6,365	6,097
Recreational Vehicle Tax	166	141	164
16/20M Vehicle Tax	1,400	1,518	1,470
In Lieu of Taxes (I.R.B.)	0		0
Sale of Cemetery Lots	1,277	1,400	1,300
Grave Openings	5,275	5,000	5,150
Marker Permits	240	200	220
Mineral Rights	395	420	400
Other	3,284	2,000	0
Interest on Idle Funds	670	720	750
Total Receipts	233,801	196,368	15,551
Resources Available	388,790	414,592	259,318
Expenditures:			
Sexton's Salary & Benefits	19,744	20,400	21,420
Other Labor	27,422	30,200	31,710
Payroll Taxes	13,648	13,700	15,000
Repairs & Supplies	17,231	19,500	25,000
New Land & Equipment	5,925	45,205	15,000
Improvements	56,715	10,000	283,500
Utilities	7,572	7,500	10,000
Grave Openings	3,530	4,500	4,000
Recording Fees	112	120	100
Insurance	8,458	9,200	10,120
Miscellaneous	10,209	10,500	15,000
Total Expenditures	170,566	170,825	430,850
Unencumbered Cash Balance December 31	218,224	243,767	
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			430,850
Tax Required			171,532
Delinquency Computation			8,577
Amount of 2014 Ad Valorem Tax			180,109

AFFIDAVIT OF PUBLICATIONS

PUBLIC NOTICE

(First published in the Hugoton Hermes, Thursday, July 17, 2014)

NOTICE OF BUDGET HEARING

The governing body of Cemetery District #1, Stevens County will meet on the 4th day of August, 2014 at 8:00 p.m. at 631 S. Main for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the city clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and amount of 2014 ad Valorem tax establish the maximum limits of the 2015 budget. Estimate tax rate* is subject to change depending on final assessed valuation.

	2013		2014		Proposed Budget 2015		
	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Estimate of Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Est Tax Rate*
General	170,566	1.00	170,825	1.00	430,850	180,109	1.13
Totals	170,566	1.00	170,825	1.00	430,850	180,109	1.13
Total Tax Levied	215,276		180,167		180,109		
Assessed Valuation	215,276,765		180,167,606		158,742,997		
Total							
Outstanding Indebtedness January 1, 2014							
	2014		2013		2013		
G.O. Bonds			0		0		
No-Fund Warrants	0		0		0		
Lease Purchase Prin	0		0		0		
Total	0		0		0		

*Tax Rates are expressed in mills.

/s/ Thomas C. Hicks
Treasurer

STATE OF KANSAS, STEVENS COUNTY, ss
Faith Publishing LLC, being first duly sworn, deposes and says: That they are Publisher of the Hugoton Hermes, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Stevens County, Kansas, with a general paid circulation on a weekly basis in Stevens County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Hugoton in Said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for _____ consecutive weeks, the first publication thereof being made as aforesaid on the day of

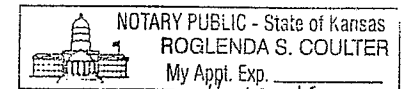
July 17, 2014, with subsequent publications being made on the following dates:

_____, 20_____, 20_____
_____, 20_____, 20_____

Kay M. Daniel
Subscribed and sworn to before me this

day of July 17, 2014

Roglen S. Coulter
Notary Public



My Commission expires: 7-10-18

Printer's fee.....\$ 99.00
Additional Copies.....\$ _____

Total \$ 99.00

Cemetery District #1, Stevens County

For the year ended December 31, 2013

GENERAL FUND

Cash balance January 1 \$ 154,989.26

Receipts

Taxes from county	\$ 222,659.81
Grave openings	\$ 5,275.00
Sale of lots	\$ 1,277.00
Miscellaneous	\$ 3,919.08
Interest income	\$ 670.43

TOTAL Available \$ 388,790.58

Expenditures

Labor & fringe benefits	\$ 60,814.89
Repairs & supplies	\$ 17,231.26
Utilities	\$ 7,572.05
Miscellaneous	\$ 22,308.75
Capital outlay	\$ 62,640.27

TOTAL Expenditures \$ 170,567.22

Cash balance December 31 \$ 218,223.36

Composition of Cash

Checking account-Citizens State Bank	\$ 1,223.36
Investment-Citizens State Bank	\$ 217,000.00

TOTAL Cash \$ 218,223.36